

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.200 Categories of Electronic Filers
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

SUBPART B: ELECTRONIC FILING PARTICIPANTS

Section 105.200 Categories of Electronic Filers

Participants in electronic filing are categorized as follows:

- a) Electronic Return Originator (ERO) - a firm, organization, or individual who deals directly with the taxpayer and who:
 - 1) Prepares a tax return or collects a prepared tax return for the purpose of having an electronic return produced; and
 - 2) Obtains the taxpayer's signature on Form IL-8453, Individual Income Tax Electronic Filing Declaration.
- b) Transmitter - a firm, organization, or individual who transmits electronic returns directly to the Department's communications processor.
- c) Software Developer - writes software for the purpose of:
 - 1) Formatting returns to conform with the Department's electronic return specifications; and/or
 - 2) Transmitting electronic returns directly to the Department's communications processor.